

EXHIBIT ACase Administration (54.20 Hours; \$ 27,116.00)

<u>Attorney</u>	<u>Number of Hours</u>	<u>Billing Rate</u>	<u>Value</u>
Elihu Inselbuch	9.10	\$675	6,142.50
Peter V. Lockwood	26.60	\$560	14,896.00
Julie W. Davis	12.20	\$425	5,185.00
Trevor W. Swett	.20	\$425	85.00
Elyssa J. Strug	4.50	\$135	607.50
Karen A. Albertelli	1.60	\$125	200.00

<u>Trans Date</u>	<u>Empl Init</u>	<u>Bill Rate</u>	<u>Billing Hours</u>	<u>Full Narrative</u>
01/02/02	PVL	560.00	5.20	Teleconference Carickoff (.1); teleconference Baer (.1); teleconference Zaleski re January 3 hearing (.5); review miscellaneous filings (.1); teleconferences Bernick et al re January 3 hearing (1); prep for January 3 hearing (3.4).
01/03/02	PVL	560.00	6.80	Prep for hearing (.9); confer Zaleski, Sakalo, Scott re hearing prep (.5); attend hearing (5.1); confer Zaleski re hearing (.3).
01/04/02	PVL	560.00	2.00	Draft letter to J. Wolin.
01/05/02	PVL	560.00	.60	Review miscellaneous filings (.1); draft letter to J. Wolin (.5).
01/06/02	EI	675.00	.40	Review accumulated correspondence.
01/07/02	PVL	560.00	.80	Teleconferences EI re status (.5); draft letter to J. Wolin (.3).
01/07/02	JWD	425.00	1.80	Review pleadings for week
01/07/02	EI	675.00	.20	Telecon PVNL to review current issues.
01/07/02	EI	675.00	1.00	Work on draft to court.

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01/08/02	PVL	560.00	.60	Teleconference EI re status (.4); review miscellaneous correspondence and filings (.2).
01/08/02	EI	675.00	1.00	Telecon PVNL re: final of letter to Wolin.
01/09/02	PVL	560.00	.60	Confer EI re status (.4); review Zaleski memo (.1); review miscellaneous filings (.1).
01/09/02	EJS	135.00	1.00	Updated EI, RCT and ES files.
01/10/02	PVL	560.00	.60	Review miscellaneous filings (.4); teleconference Baena re 1/11/02 meeting (.1); prep for 1/11/02 meeting (.1).
01/10/02	TWS	425.00	.20	Read Committee's letter to Judge Wolin.
01/11/02	PVL	560.00	3.60	Prep with EI for meeting w/J. Wolin (.3); attend meeting w/J. Wolin, Bernick, McGovern, EI et al. (2.6); confer Speights and EI (.3); confer Speights (.3); review miscellaneous filings (.1).
01/11/02	JWD	425.00	2.10	Review pleadings
01/12/02	PVL	560.00	.10	Review draft calendar.
01/13/02	PVL	560.00	1.20	Review J. Wolin opinion.
01/14/02	PVL	560.00	.20	Review miscellaneous filings.
01/15/02	EJS	135.00	.50	Updated EI hearing and misc. files.
01/16/02	PVL	560.00	.10	Teleconference Zaleski re A&G.
01/16/02	EJS	135.00	.50	Updated EI binder and index re Judge Wolin Orders.
01/16/02	EJS	135.00	.50	Created descriptions document for fee applications for use with fee applications.

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01/16/02	EI	675.00	.30	Telecon Judge Wolin's chambers (.1); conference Kruger/Pasquale (.2).
01/17/02	PVL	560.00	.40	Confer JWD re status (.3); teleconference Zaleski re same (.1).
01/17/02	EJS	135.00	1.00	Updated EI minutes files.
01/17/02	JWD	425.00	1.50	Review pleadings, conference with PVNL re status of case for status report
01/17/02	EI	675.00	.10	Correspondence to Judge Wolin.
01/17/02	KAA	125.00	.50	Updated Litigation calendar.
01/18/02	PVL	560.00	.20	Teleconference EI re pending matters. (.2)
01/18/02	JWD	425.00	2.30	Draft status report
01/18/02	KAA	125.00	1.00	Updated litigation calendar.
01/21/02	PVL	560.00	.60	Teleconference EI re status (.1); prep for meeting with J. Wolin (.4); review draft order and email ES (.1).
01/21/02	EI	675.00	.10	Conference M. Peterson re: Bernick failure to deliver data.
01/22/02	PVL	560.00	3.00	Confer EI re meeting with J. Wolin (1.0); attend meeting with Wolin and EI (2.0).
01/22/02	EJS	135.00	.50	Updated Players List.
01/22/02	EI	675.00	5.00	Travel to Court with PVNL preparing for conference (2.0); conference Judge Wolin (2.0); return to office (1.0)
01/23/02	EI	675.00	.10	Memo to C. Quinn re: adversary proceeding.
01/23/02	KAA	125.00	.10	Organize Court doc in prep of indexing.
01/25/02	JWD	425.00	2.30	Review pleadings for status report

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01/28/02	EJS	135.00	.50	Draft memo to Committee re expenses; p/cs with C. Boyer and committee members' assistants re same.
01/28/02	EI	675.00	.20	Reviewed all agendas.
01/29/02	JWD	425.00	2.20	Draft status report
01/30/02	EI	675.00	.70	Telecon S. Baena re: status and fraudulent conveyance claims (.5); memo re: acquisition (.2).
Total Task Code .04		54.20		

Claims Administration & Objections (2.00 Hours; \$ 964.50)

<u>Attorney</u>	<u>Number of Hours</u>	<u>Billing Rate</u>	<u>Value</u>
Peter V. Lockwood	.70	\$560	392.00
Albert G. Lauber	1.00	\$445	445.00
Trevor W. Swett	.30	\$425	127.50

<u>Trans Date</u>	<u>Empl Init</u>	<u>Bill Rate</u>	<u>Billing Hours</u>	<u>Full Narrative</u>
01/15/02	AGL	445.00	.40	Conference w/PVNL re formulating response to K&E theory for "thresholds" in claims admin. process.
01/15/02	PVL	560.00	.70	Confer AGL re Daubert issues (.3); review Wolin ops. (.4).
01/17/02	AGL	445.00	.20	Conference w/TWS re research project on claims admin. process.
01/17/02	TWS	425.00	.30	Conf AGL re Daubert project
01/23/02	AGL	445.00	.20	Conference w/TWS re Daubert research project.
01/25/02	AGL	445.00	.20	Meet w/BAS re Daubert research project.

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Total Task Code .05 2.00

Fee/Employment Applications (3.40 Hours; \$ 768.00)

<u>Attorney</u>	<u>Number of Hours</u>	<u>Billing Rate</u>	<u>Value</u>
Peter V. Lockwood	.30	\$560	168.00
Rita C. Tobin	1.10	\$300	330.00
Elyssa J. Strug	2.00	\$135	270.00

<u>Trans Date</u>	<u>Empl Init</u>	<u>Bill Rate</u>	<u>Billing Hours</u>	<u>Full Narrative</u>
01/03/02	RCT	300.00	.10	Review fee schedule for January.
01/04/02	EJS	135.00	.50	Created January Fee Schedules.
01/07/02	RCT	300.00	.50	Review monthly pre-bills for December.
01/14/02	PVL	560.00	.30	Review motion re Prol retention.
01/14/02	RCT	300.00	.30	Review and edit monthly fee apps.
01/14/02	EJS	135.00	1.00	Proofed, edited and assembled quarterly fee application.
01/15/02	EJS	135.00	.50	Edited and assembled quarterly fee application.
01/25/02	RCT	300.00	.10	Conference with ES re: status of payments and expense procedures.
01/29/02	RCT	300.00	.10	Edit ES/RCT memo re: new expense app procedures.

Total Task Code .07 3.40

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Litigation (12.70 Hours; \$ 6,296.50)

<u>Attorney</u>	<u>Number of Hours</u>	<u>Billing Rate</u>	<u>Value</u>
Elihu Inselbuch	5.00	\$675	3,375.00
Peter V. Lockwood	2.60	\$560	1,456.00
Trevor W. Swett	.30	\$425	127.50
Rita C. Tobin	3.60	\$300	1,080.00
Brian A. Skretny	1.20	\$215	258.00

<u>Trans Date</u>	<u>Empl Init</u>	<u>Bill Rate</u>	<u>Billing Hours</u>	<u>Full Narrative</u>
01/01/02	BAS	215.00	.90	NDF's reading assignment: Babcock & Wilcox (.9).
01/02/02	PVL	560.00	2.00	Teleconference Baena re fraudulent conveyance motion argument (1.1); confer Zaleski re same (.9).
01/02/02	BAS	215.00	.30	Expert test. and FRE for KNB (.3).
01/11/02	EI	675.00	5.00	Trip to Newark while reviewing file (1.0); conference PVNL (1.0); conference Judge Wolin (3.0)
01/17/02	PVL	560.00	.60	Teleconference LeClair re fr. tr. lit. (.6).
01/18/02	TWS	425.00	.30	Read BAS memo on Daubert issues; conf BAS re same
01/31/02	RCT	300.00	3.60	Research re: Rule 9013 (3.0); e-mail memos to E. Warren re: 9013 (.3); conferences with EI re: 9013 (.3).

Total Task Code .10	12.70
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Travel (17.70 Hours; \$ 5,013.50)

<u>Attorney</u>	<u>Number of Hours</u>	<u>Billing Rate</u>	<u>Value</u>
Elihu Inselbuch	1.00	\$337.50	337.50
Peter V. Lockwood	16.70	\$280.00	4,676.00

<u>Trans Date</u>	<u>Empl Init</u>	<u>Bill Rate</u>	<u>Billing Hours</u>	<u>Full Narrative</u>
01/02/02	PVL	280.00	2.60	Travel to Pittsburgh for hearing.
01/03/02	PVL	280.00	.60	To Pittsburgh airport.
01/11/02	PVL	280.00	5.00	Travel to Newark and return to DC.
01/11/02	EI	337.50	1.00	Return to NY
01/22/02	PVL	280.00	8.50	Travel to and from Newark for meeting with J. Wolin. (8.5)

Total Task Code .16 17.70

Docket Review & Control (23.90 Hours; \$ 3,196.50)

<u>Attorney</u>	<u>Number of Hours</u>	<u>Billing Rate</u>	<u>Value</u>
Robert C. Spohn	4.00	\$145	580.00
Elyssa J. Strug	2.50	\$135	337.50
Stacie M. Evans	10.40	\$135	1,404.00
Karen A. Albertelli	7.00	\$125	875.00

<u>Trans Date</u>	<u>Empl Init</u>	<u>Bill Rate</u>	<u>Billing Hours</u>	<u>Full Narrative</u>
01/01/02	SME	135.00	.40	Late entry 12/18/01. Analyze, review and index various documents including pleadings, fee applications, and correspondence.

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01/03/02	EJS	135.00	1.50	Reviewed recently received court documents in preparation of indexing and updating files.
01/07/02	SME	135.00	2.10	Analyze, review and index various documents including pleadings, fee applications and correspondence.
01/08/02	EJS	135.00	.50	Reviewed recently received court documents in preparation of indexing and updating files.
01/08/02	SME	135.00	.30	Analyze, review and index various documents including pleadings, fee applications and correspondence.
01/09/02	RCS	145.00	1.90	Download four dockets from Court Link (.4). Compare downloaded court docket with in-house pleading indices to determine completeness of firm file holdings (1.1). Review pleadings received 1/4/02 through 1/8/02 (.4).
01/09/02	SME	135.00	1.00	Analyze, review and index various documents including pleadings, fee applications and correspondence.
01/10/02	EJS	135.00	.50	Reviewed recently received court documents in preparation of indexing and updating files.
01/10/02	SME	135.00	1.10	Analyze, review and index various documents including pleadings, fee applications and correspondence.
01/11/02	SME	135.00	.90	Analyze, review and index various documents including pleadings, fee applications and correspondence.
01/14/02	SME	135.00	.30	Analyze, review and index various pleadings.
01/14/02	KAA	125.00	.50	Updated Court doc indexes (01-771).
01/14/02	KAA	125.00	4.00	Updated Court doc indexes (01-1139).

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01/15/02	SME	135.00	.60	Analyze, review and index various pleadings.
01/16/02	SME	135.00	1.00	Analyze, review and index various documents, including pleadings, fee applications, and research materials.
01/17/02	SME	135.00	.30	Analyze, review and index various fee applications.
01/17/02	KAA	125.00	.50	Updated Court doc indexes (01-8810).
01/17/02	KAA	125.00	.50	Updated Court doc indexes (01-8839).
01/18/02	RCS	145.00	.60	Review pleadings and correspondence received 1/14/02 through 1/17/02 (.6).
01/22/02	RCS	145.00	1.30	Review correspondence for specific letter required by attorney (.6). Telephone call to NYO regarding correspondence (.2). Telephone call to NYO regarding specific letter required (.2). Review correspondence and pleading received 1/17/02 through 1/22/02 (.3).
01/23/02	SME	135.00	2.30	Analyze, review and index various documents including correspondence and pleadings.
01/25/02	SME	135.00	.10	Analyze, review and index various documents including pleadings, fee applications and correspondence.
01/29/02	KAA	125.00	.50	Updated Ct doc indexes (02-1657).
01/29/02	KAA	125.00	1.00	Updated Ct doc indexes (01-1139).
01/31/02	RCS	145.00	.20	Review correspondence and pleadings received 1/30/02 through 1/31/02 (.2).
Total Task Code .17		23.90		

Other Charges:

Air & Train Transportation	982.50
Air Freight & Express Mail	38.47
Database Research	1,589.11
Long Distance Telephone - Equitrac In-House	5.17
Meals Related to Travel	52.71
Miscellaneous: Client Advances	160.00
Outside Local Deliveries	24.03
Postage	7.17
Telecopier	24.15
Travel Expenses - Ground Transportation	68.00
Travel Expenses - Hotel Charges	112.86
Duplicating	<u>302.40</u>

Total:	\$ 3,366.57
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